



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

TE/GE: EO Examinations

1100 Commerce Street, MC 4920DAL

Dallas, TX 75242

**TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION**

October 9, 2015

Release Number: **201603041**

Release Date: 1/15/2016

UIL Code: 501.03-00

Taxpayer Identification Number:

Person to Contact:

Identification Number:

Contact Telephone Number:

CERTIFIED MAIL

Dear,

This is a final adverse determination regarding your exempt status under section 501(c)(3) of the Internal Revenue Code (the Code). Our favorable determination letter to you dated January 6, 20XX is hereby revoked and you are no longer exempt under section 501(a) of the Code effective January 1, 20XX.

You have failed to establish that you are operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501(c)(3), and that no part of your net earnings inure to the benefit of private shareholders or individuals. You failed to respond to repeated reasonable requests to allow the Internal Revenue Service to examine your records regarding your receipts, expenditures, or activities as required by I.R.C. sections 6001, 6033(a)(1), Treasury Regulation 1.6033-2(i)(2) and Rev. Rul. 59-95, 1959-1 C.B. 627.

Contributions to your organization are no longer deductible under IRC §170.

You are required to file income tax returns on Form 1120. These returns should be filed with the appropriate Service Center for the tax year ended December 31, 20 and for all tax years thereafter in accordance with the instructions of the return.

Processing of income tax returns and assessments of any taxes due will not be delayed should a petition for declaratory judgment be filed under section 7428 of the Internal Revenue Code.

If you decide to contest this determination under the declaratory judgment provisions of section 7428 of the Code, a petition to the United States Tax Court, the United States Claims Court, or the district court of the United States for the District of Columbia must be filed before the 91st Day after the date this determination was mailed to you. Please contact the clerk of the appropriate court for rules regarding filing petitions for declaratory judgments by referring to the enclosed Publication 892. You may write to these courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, D.C. 20217

United States Court of Federal Claims
717 Madison Place, NW
Washington, D.C. 20005

United States District Court for the District of Columbia
333 Constitution Avenue, NW
Washington, D.C. 20001

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 1-877-777-4778.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Margaret Von Lienen
Director, EO Examinations

Enclosure:
Publication 892

Internal Revenue Service
Tax Exempt and Government Entities Division
Exempt Organizations: Examinations
1100 Commerce Street MS 4900 DAL
Dallas, TX 75242-1100

Department of the Treasury

Date:

January 15, 2015

Taxpayer Identification Number:

Form:

990 Return

Tax Year(s) Ended:

Dec. 31, 20XX

Person to Contact/ID Number:

Contact Numbers:

Telephone:

Fax:

Manager's name/ID number:

Manager's contact number:

Response due date:

Certified Mail – Return Receipt Requested

Dear

Why you are receiving this letter

We propose to revoke your status as an organization described in section 501(c)(3) of the Internal Revenue Code (Code). Enclosed is our report of examination explaining the proposed action.

What you need to do if you agree

If you agree with our proposal, please sign the enclosed Form 6018, *Consent to Proposed Action – Section 7428*, and return it to the contact person at the address listed above (unless you have already provided us a signed Form 6018). We'll issue a final revocation letter determining that you aren't an organization described in section 501(c)(3).

After we issue the final revocation letter, we'll announce that your organization is no longer eligible for contributions deductible under section 170 of the Code.

If we don't hear from you

If you don't respond to this proposal within 30 calendar days from the date of this letter, we'll issue a final revocation letter. Failing to respond to this proposal will adversely impact your legal standing to seek a declaratory judgment because you failed to exhaust your administrative remedies.

Effect of revocation status

If you receive a final revocation letter, you'll be required to file federal income tax returns for the tax year(s) shown above as well as for subsequent tax years.

What you need to do if you disagree with the proposed revocation

If you disagree with our proposed revocation, you may request a meeting or telephone conference with the supervisor of the IRS contact identified in the heading of this letter. You also may file a protest with the IRS Appeals office by submitting a written request to the contact person at the address listed above within 30 calendar days from the date of this letter. The Appeals office is independent of the Exempt Organizations division and resolves most disputes informally.

For your protest to be valid, it must contain certain specific information including a statement of the facts, the applicable law, and arguments in support of your position. For specific information needed for a valid protest, please refer to page one of the enclosed Publication 892, *How to Appeal an IRS Decision on Tax-Exempt Status*, and page six of the enclosed Publication 3498, *The Examination Process*. Publication 3498 also includes information on your rights as a taxpayer and the IRS collection process. Please note that Fast Track Mediation referred to in Publication 3498 generally doesn't apply after we issue this letter.

You also may request that we refer this matter for technical advice as explained in Publication 892. Please contact the individual identified on the first page of this letter if you are considering requesting technical advice. If we issue a determination letter to you based on a technical advice memorandum issued by the Exempt Organizations Rulings and Agreements office, no further IRS administrative appeal will be available to you.

Contacting the Taxpayer Advocate Office is a taxpayer right

You have the right to contact the office of the Taxpayer Advocate. Their assistance isn't a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate can't reverse a legally correct tax determination or extend the time you have (fixed by law) to file a petition in a United States court. They can, however, see that a tax matter that hasn't been resolved through normal channels gets prompt and proper handling. You may call toll-free 1-877-777-4778 and ask for Taxpayer Advocate assistance. If you prefer, you may contact your local Taxpayer Advocate at:

Internal Revenue Service
Office of the Taxpayer Advocate

For additional information

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Margaret Von Lienen
Director, EO Examinations

Enclosures:
Report of Examination
Form 6018
Publication 892
Publication 3498

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS		Schedule number or exhibit
Name of taxpayer	Tax Identification Number		Year/Period ended Dec. 31, 20XX

ISSUE

Should the exempt status of () under Section 501(a) of the Internal Revenue Code (IRC) as an organization described in IRC Section 501(c)(3) be revoked effective January 1, 20XX?

FACTS

Form 1023

Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the International Revenue Code, was signed and filed on November 9, 20XX, stating that the primary purpose and mission is to address the problem of hunger and "food insecurity" in our communities by soliciting and distributing surplus food, and non-food items, the will be an additional resource for families and individuals who are struggling to make ends meet.

Internal Revenue Service granted exempt status to on January 6, 20XX.

Article of Incorporation

The Articles of Incorporation of the were filed on August 31, 20XX in the State of . In the Articles of Incorporation, it provided that the specific purpose of is to raise funds and to collect provisions to distribute to indigent families.

Forms 990

The Form 990 for the year 20XX was filed electronically by the Corporate Executive Officer, , on November 11, 20XX. The Part I of the Form 990 provided its exempt activities are to solicit and distribute surplus food and non-food items to those who are struggling to make ends meet.

The Form 990 provided that received a total contribution of \$. Among the total contribution, cash and fair market value of the non-cash contributions received were \$, and \$, respectively.

The Schedule B of Form 990 listed donors that made food donations to . The donors were , , , and . Fair market value of the food donations made to were \$, \$, \$, \$, and \$, respectively.

Interview with Officer

The Corporate Executive Officer (CEO) of , , was interviewed on June 26, 20XX at offices of located at .

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS		Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX	

was asked who is qualified to come to receive food. He indicated that everyone can get help with a small donation of \$ per cart of food. He further explained that regional food bank charges \$ per pond to distribute further, and charges about \$ per pond to distribute.

was asked the payment methods that the used. He indicated that accepts cash, check, and credit card. does not accept food stamps. He also indicated that received approximately \$ and provided food for 30 to 35 families a day.

was asked how the cash in the cash register was handled. He indicated that the store manager deposited cash, checks, and credits in the bank every few days. He further explained that does not have a cash register because the volunteers did not know how to use it. However, the store manager would count the money every hour.

was asked who recorded the cash received from the food bank operation every day. He indicated that the store manager () or bookkeeper () recorded the cash received every day. He also indicated that or would deposit the checks when the organization received them.

During the interview appointment, also explained how the daily cash was handled. He explained has a manager in the store to take care the daily operation because he is not in the food bank to monitor the activities every day. He further explained that sometimes, at the end of the day, the volunteers did not have money to go home; the manager would take some money from the cash register and gave money to the volunteers. Also, if someone took the money from the cash register, he would not know because there was no tape in the cash register and he was not there.

Information Document Request (IDR)

IDR 001

IDR 001 requested records such as cash donations, non-cash donations, information on volunteers, and gross receipts. None of the records requested for information on cash donations, non-cash donations, volunteers, and gross receipts was provided.

IDR 002

In order to determine whether operates its exempt activities according to the rules and regulations of charitable organizations, IDR 002 asked for the following:

- Copies of supporting documents of the business expenses.
- Copies of supporting documents of non-cash donations and cash donations.

A response was received on January 22, 20XX, it provided the following:

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

IDR 005

IDR 005 asked to provide written explanations and contemporaneous documentation to substantiate the expenses that were recorded in the daily operation spreadsheet including, but not limited to, copies of the receipts and logs for 12 selected periods. No explanations and contemporaneous documentation were provided.

Also, was asked to provide copies of supporting documents to demonstrate that the fair market values of the non-cash donations received were computed accurately. None of the requested supporting documents were provided.

IDR 006

Information Document Request 006 asked to explain and provide supporting documents to demonstrate that the fair market values of the non-cash donations received were computed accurately.

Also, was asked to provide copies of all documents that were provided by to the donors with the donations. The documents requested included, but were not limited to, monthly reports, shipping confirmation, and acknowledgment letters.

None of the requested supporting documents were provided.

Non-cash Donors' Confirmations

Third party contacts were made to the non-cash donors listed on the Schedule B of 20XX Form 990. They are , , , , and .

A third party information inquiry letter was sent to on November 19, 20XX at the address shown on the Schedule B of Form 990.

A response from dated December 2, 20XX indicated that did not make any donations to any organization.

A third party information inquiry letter was sent to on November 19, 20XX at the address shown on the Schedule B of Form 990.

A response dated December 21, 20XX from provided a letter dated December 17, 20XX from to . The letter indicated that reported 51,000lbs and found that the actual amount was 22,846 lbs.; the balance of 28,146 lbs. was donated by and several smaller meat companies. The letter states to that will amend its return.

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The letter further explained that due to a change of service in 20XX to computerized recording they do not have detailed records of 20XX to date for each donation or weights. They also changed their email which deleted most of the saved emails. However, provided a detailed list of dates and weights that can submit for its tax purposes. The list showed that there were a total of 13 donations made from to between February and December, 20XX, and the total weight of the donations was 22,846 lbs.

A third party information inquiry letter was sent to on November 19, 20XX at the address shown on the Schedule B of Form 990.

A response from dated December 13, 20XX indicated that they cannot find any documentation associated with the donation that they made to .

A third party information inquiry letter was sent to on November 19, 20XX at the address shown on the Schedule B of Form 990.

A letter response from indicated that they made 12 different non-cash donations to , and provided the 12 donation receipts from . The receipts included date, description, quantity, and value of the donations. The total value of the 12 donations was \$. See Exhibit 1 for the donation receipts from .

A third party letter was sent to the on November 19, 20XX at the address shown on the Schedule B of Form 990.

responded the request by providing a spreadsheet showing that received a total of 210,980 lbs. donated food from their 22 stores in the year 20XX. also provided a letter to IRS and indicated that the pounds shown on the spreadsheet were the pounds reported by the through emails.

LAWS

IRC §501(a) provides, in part, that organizations described in IRC §501(c) are exempt from federal income tax. Section 501(c)(3) of the Code describes, in part, an organization that is organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

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Treasury Regulations §1.501(c)(3)-1(a)(1) states that in order to be exempt as an organization described in section 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the operational test, it is not exempt.

Treasury Regulations §1.501(c)(3)-1(c)(1) states that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Treasury Regulations §1.501(c)(3)-1(c)(2) states that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.

Treasury Regulations §1.501(c)(3)-1(d)(1)(ii) states that an organization is not organized or operated exclusively for one or more of the purposes specified in subdivision (i) of this subparagraph unless it serves a public rather than a private interest. Thus, to meet the requirement of this subdivision, it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

IRC §6001 states that every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title.

IRC §6033(a)(1) of the Code states that in general, every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

Treasury Regulations §1.6001-1(a) in conjunction with Treasury Regulations §1.6001-1(c) provides that every organization exempt from tax under IRC section 501(a) and subject to the tax imposed by IRC §511 on its unrelated business income must keep such permanent books or accounts or records, including inventories, as are sufficient to establish the amount of gross income, deduction, credits, or other matters required to be shown by such person in any return of such tax. Such organization shall also keep such books and records as are required to substantiate the information required by IRC §6033.

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Treasury Regulations §1.6001-1(e) states that the books or records required by this section shall be kept at all times available for inspection by authorized internal revenue officers or employees, and shall be retained so long as the contents thereof may become material in the administration of any internal revenue law.

GOVERNMENT'S POSITION

Continuous efforts have been made since May 29, 20XX to obtain information from in order to verify that the organization operated exclusively for an exempt purpose, the operation of a food bank. Upon initial contact, CEO, , agreed to submit all requested information for the year under examination in order to show compliance.

In order to meet the operational test, must demonstrate it engages primarily in activities which accomplish one or more exempt purposes specified in section 501(c)(3). See Treas. Reg. Section 1.501(c)(3)-1(d)(ii). An organization is not organized or operated exclusively for exempt purposes unless it serves a public rather than a private interest. Information submitted is not sufficient to demonstrate that has operated exclusively for charitable purposes because:

- provided a daily spreadsheet to demonstrate the cash operations of its food bank services. However, failed to provide any supporting documents to demonstrate the funds were used exclusively for one or more exempt purposes and no part of its net earnings inure to the benefit of officers, managers, or any individuals.
- provided a daily spreadsheet to demonstrate the cash operations of its food bank services. The spreadsheet provided by , showed that had paid individuals / volunteers. During the year 20XX, paid a total of \$ to individuals / volunteers and unnamed day labor. Some of the payments to the individuals / volunteers were noted as business expenses such as gas, U-Haul, food, expenses, supply, and barbeque. The amounts received by the individuals / volunteers were ranged from \$ to \$. In addition, had a total of \$ paid to a day labor during the year 20XX. No supporting documents were provided with the daily cash operation spreadsheet to substantiate any of the expenses recorded including the payments to individuals / volunteers and day labor. did not report any compensations paid to the individuals / volunteers on Forms 1099-Misc. or Forms W-2.
- was asked to provide supporting documents such as donation acknowledgements, receipts, or delivery confirmations to demonstrate the amounts of non-cash donations received. was unwilling or unable to provide any of the supporting documents.

The information inquiry letters were sent to the non-cash donors. The information submitted by the non-cash donors show much less fair market values of foods were donated to then reported on its 20XX Form 990. The organization has been unable to reconcile this discrepancy.

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Thus, has failed to demonstrate the amounts of non-cash donations received were accurately reported on its 20XX Form 990. In addition, failed to demonstrate the donated foods were properly distributed to the needy individuals, and no part of the donated foods were used to the benefit of the officers, managers, and volunteers that run the organization.

was unwilling or unable to provide the records necessary to support and substantiate the financial information reported on its annual return. The information provided to Internal Revenue Service to explain the transactions did not match the records that were contemporaneously prepared and provided to the non-cash donors. Accordingly, failed to comply with requirements under the Code §§6001 and 6033 and the Regulations thereunder.

Therefore, revocation is proposed as of January 1, 20XX. Form 1120 returns should be filed for tax periods after December 31, 20XX.

CONCLUSION

In order for the organization to be considered an exempt organization under IRC § 501(c)(3), it is required to be organized and operated for exempt purposes. failed to meet the operational test for a section 501(c)(3) organization because failed to demonstrate that the funds were used for furthering its exempt purposes and no part of the funds were used to the benefit of the officers, managers, and volunteers. In addition, failed to demonstrate the donated foods were properly distributed to the needy individuals, and no part of the donated foods were used to the benefit of the officers, managers, and volunteers that run the organization.

paid a total of \$ to individuals / volunteers and un-named day labor. failed to report any compensations paid to the individuals / volunteers on Forms 1099-Misc. or Forms W-2.

failed to comply with requirements under the Code §§6001 and 6033 and the Regulation because was unwilling or unable to provide the records necessary to support and substantiate the financial information reported on its annual return.

Therefore, revocation is proposed as of January 1, 20XX. Form 1120 returns should be filed for tax periods after December 31, 20XX.

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

DONATION RECEIPT

RECEIPT# 00584

DATE: 1-5-XX

DONOR NAME: _____

ADDRESS: _____

CITY: _____ State: _____ Zip: _____

Tel: () _____ Fax: () _____ Email: _____

Item	Description	Value
	Beef back ribs each	
	Wing Sausage	

* Total Valued Contributions: 1

SPECIAL HANDLING INSTRUCTIONS _____

RELEASED BY: _____ DATE: 1-5-XX

RECEIVED BY: _____ DATE: 1-5-XX

* Donor is responsible for listing and estimating the value of the contribution.

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS		Schedule number or exhibit
Name of taxpayer	Tax Identification Number		Year/Period ended Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

(Continued)

DONATION RECEIPT

RECEIPT# 00717

DATE 1-25-XX

DONOR NAME _____

ADDRESS _____

CITY _____ State _____ Zip _____

Tel. () _____ Fax () _____ Email _____

QTY	PRICE	DESCRIPTION	DATE
7	\$600.00	Gifts	X

* Total Valued Contributions: 1

SPECIAL HANDLING INSTRUCTIONS _____

RELEASED BY _____ DATE: 1-25-XX

RECEIVED BY _____ DATE: 1-25-XX

* Donor is responsible for noting and indicating the value of the contribution.

Name of taxpayer

Tax Identification Number

Year/Period ended
Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

(Continued)

DONATION RECEIPT

DATE: 2-4-XX

MANUSCRIPT# 00727

DATE NAME _____

ADDRESS 10707

CITY

10

2004

100

Page 1 of 1

1999

[illegible]

* Total Valued Contribution: \$_____

SPECIAL HANDLING INSTRUCTIONS:

RELEASED BY

DATE 2-17-XX

RECEIVED

DATA 2-XX

* Downloaded by guest on 08/08/2019

1999

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

(Continued)

DONATION RECEIPT

RECEIPT# 00769

DATE: 3/23/XX

DONOR NAME: _____

ADDRESS: _____

CITY: _____ State: _____ Zip: _____

Tel: () _____ Fax: () _____ Email: _____

Qty	Description	Value
50	cut RUB BITS	
20	Corrosion Inhibitor 4000 Indigo	

* Total Valued Contribution: 2

SPECIAL HANDLING INSTRUCTIONS: _____

RELEASED BY: _____

DATE: 3/23/XX

RECEIVED BY: _____

DATE: 3/23/XX

* Donor is responsible for listing and estimating the value of the contribution.

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

(Continued)

DONATION RECEIPT

DATE 7-18-XX

RECEIPT# 00908

DONOR NAME: _____
 ADDRESS: _____
 CITY: _____ State: _____ Zip: _____
 Tel: () _____ Fax: () _____ Email: _____

Qty	Units	Description	Value
	14	CD RECORDS	

* Total Valued Contribution: \$ _____

SPECIAL HANDLING INSTRUCTIONS _____

RELEASED BY: _____ DATE 7-18-XX

RECEIVED BY: _____ DATE 7-18-XX

* Donor is responsible for listing and valuing the value of the contribution.

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

(Continued)

DONATION RECEIPT

DATE 8-4-XX

RECEIPT# 00927

DONOR NAME: _____

ADDRESS: _____

CITY: _____

State: _____

Zip: _____

Tel: (____) _____

Fax: (____) _____

Email: _____

Item	Contrib	Description of Contribution	Value
	<u>7</u>	<u>one 210 6-5</u>	

* Total Valued Contribution: 1

SPECIAL HANDLING INSTRUCTIONS: _____

RELEASED BY: _____

DATE 8-4-XX

RECEIVED BY: _____

DATE 8-4-XX

* Donor is responsible for listing and estimating the value of the contribution.

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

(Continued)

DONATION RECEIPT

DATE: 8-24-XX

RECEIPT# 00940

DONOR NAME: _____
 ADDRESS: _____
 CITY: _____ State: _____ Zip: _____
 Tel: () _____ Fax: () _____ Email: _____

QTY	UNIT	DESCRIPTION	VALUE
6		BOOKS B.I.S.	

* Total Valued Contribution: 1

SPECIAL HANDLING INSTRUCTIONS: _____

RELEASED BY: _____ DATE: 8-24-XX

RECEIVED BY: _____ DATE: 8-24-XX

* Donor is responsible for issuing and substantiating the value of the contribution.

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

(Continued)

DONATION RECEIPT

RECEIPT# 01669

DATE 12-01-XX

DONOR NAME: _____

ADDRESS: _____

CITY: _____ State: _____ Zip: _____

Tel: _____ Fax: _____ E-mail: _____

Quantity	Description	Value
106	Beef Patties	2
1	hot dogs N/C	
	Chicago hot dogs	
25	Breaded Catfish	
1	for pork.	
1	Dak gizzard	
1	Sausage 1.00/lb. Net	
1	Pork neck bones	
1	Pork Tiso	

* Total Valued Contributions

SPECIAL HANDLING INSTRUCTIONS: _____

RELEASED BY: _____ DATE: 12-1-XX

RECEIVED BY: _____ DATE: 12-1-XX

* Donor is responsible for listing and valuing the value of the contribution.

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended Dec. 31, 20XX

Exhibit 1 – Donation Receipts from

(Continued)

DONATION RECEIPT

DATE: 12-1-XX RECEIPT# 01671

DONOR NAME: _____
 ADDRESS: _____
 CITY: _____ State: _____ Zip: _____
 Tel: _____ Fax: _____ Email: _____

Qty	Unit	Description
1 st		Beef heart
1 st		from beef
1 st		Ch. Mediterranean
1 st		Ch. grill
1 st		Salmon black 40
1 st		Chicken breast 10
1 st		Meatballs 10

* Total Valued Contribution: 1

SPECIAL HANDLING INSTRUCTIONS: _____

RELEASED BY: _____ DATE: 12-1-XX
 RECEIVED BY: < _____ DATE: 12-1-XX

* Donor is responsible for keeping and substantiating the value of the contribution.